

“THIS IS ONLY A PREVIEW OF THE EXAM QUESTIONS. TO TAKE THE ACTUAL EXAM, PLEASE GO BACK TO THE OFFICIAL BULLETIN, AND CLICK THE LINK AT THE BOTTOM.”

Auditor

Service-wide

Qualifications Assessment

The California civil service selection system is merit-based, and eligibility for appointment is established through a formal examination process. The service-wide Auditor examination consists of a Qualifications Assessment used to evaluate your education, training and experience.

This Qualifications Assessment is a scored component accounting for 100% of your rating in this examination. It is important to complete the questionnaire carefully and accurately. Your responses are subject to verification before appointment to a position.

Section 1: Auditor Tasks

Instructions:

Using the rating scale(s) provided below, you will rate your experience performing specific job-related tasks.

Respond to each of the following statements by indicating how the statement applies to you. You are required to respond to every statement by marking one option from the scale(s) provided.

In responding to each statement, you may refer to your FORMAL EDUCATION, FORMAL TRAINING COURSES, and/or WORK EXPERIENCE whether paid or volunteer.

ITEM #	Knowledge related to performing this action: <ul style="list-style-type: none"> • Extensive knowledge—I possess an expert knowledge level to the extent that I could effectively perform this task in the most difficult and complex situations, and I could instruct others on specific aspects of this task. • Substantial knowledge—I possess an advanced knowledge level to the extent that I could effectively perform this task under the majority of circumstances or situations encountered. • Moderate knowledge—I possess a sufficient knowledge level that would allow me to perform this task successfully. • Limited knowledge—I have some knowledge of how to perform this task, but may require additional instruction to apply my knowledge effectively. • No knowledge—I have no knowledge of how to perform this task or what it may entail.
1	Reviewing and examining financial records and other information (i.e., general and subsidiary ledgers, summary records, and source documents) to draw conclusions.
2	Selecting test samples of source documents to determine validity, identify discrepancies, and ensure consistency in accounting records.
3	Collecting data using a variety of techniques such as interviews, analytical reviews, observations, inspections and document review to assist in auditing procedures.
4	Evaluating the validity and reliability of data collected to support procedures and ensure compliance.
5	Reviewing records, activities, and/or transactions for compliance with laws and regulations.
6	Reviewing and evaluating internal controls, accounting records, and/or program information to determine risk.
7	Researching laws, regulations, policies, procedures and other technical information to obtain an understanding of programs or activities under review.
8	Identifying and developing audit findings for presentation in accordance with auditing standards.
9	Reviewing and discussing audit issues with individuals to promote compliance with laws and regulations.
10	Preparing reports which include schedules, methodologies, scope, and findings to present results.

ITEM #	<p>Knowledge related to performing this action:</p> <ul style="list-style-type: none"> • Extensive knowledge—I possess an expert knowledge level to the extent that I could effectively perform this task in the most difficult and complex situations, and I could instruct others on specific aspects of this task. • Substantial knowledge—I possess an advanced knowledge level to the extent that I could effectively perform this task under the majority of circumstances or situations encountered. • Moderate knowledge—I possess a sufficient knowledge level that would allow me to perform this task successfully. • Limited knowledge—I have some knowledge of how to perform this task, but may require additional instruction to apply my knowledge effectively. • No knowledge—I have no knowledge of how to perform this task or what it may entail.
11	Preparing audit schedules and working papers to document the audit work performed in accordance with standards.
12	Conducting field visits using various types of equipment (e.g., cameras, laptop computer, cell phone) to obtain evidence during an audit.
13	Identifying and/or modifying audit steps to accomplish specific audit objectives.
14	Establishing work plans and timelines for the completion of work tasks, assignments, and projects.
15	Adhering to approved work plans and timelines to ensure the completion of projects in accordance with approved project plans.
16	Managing assignments, workload, and projects to track audit caseload and ensure audit efficiency.
17	Advising individuals and providing information to ensure compliance with procedures, rules, guidelines, and laws.
18	Analyzing data collected to prepare summaries and other documentation for making recommendations and completing work tasks.
19	Organizing and compiling data and information into reports to ensure accurate and clear documentation.
20	Analyzing statistical data related to financial and operational records.
21	Conducting research (e.g., internet, library) to retrieve and compile information and data for projects or assignments.
22	Analyzing and evaluating problems or issues related to the progress and completion of work projects or assignments to determine impact and develop solutions.

Section 2: Auditor Knowledge and Abilities

Instructions:

Using the rating scale(s) provided below, you will rate your experience in accordance to specific job-related knowledge and abilities.

Respond to each of the following statements by indicating how the statement applies to you. You are required to respond to every statement by marking one option from the scale(s) provided.

In responding to each statement, you may refer to your FORMAL EDUCATION, FORMAL TRAINING COURSES, and/or WORK EXPERIENCE whether paid or volunteer.

ITEM #	Experience applying this knowledge or ability: <ul style="list-style-type: none"> • Extensive Education, Training, and/or Experience—I have extensive education, training, and/or experience using and/or applying this knowledge or ability. I could effectively apply this knowledge or ability to the most difficult and complex situations, and I could instruct others on the specific aspects of this knowledge or ability. • Substantial Education, Training, and/or Experience—I have substantial education, training, and/or experience using and/or applying this knowledge or ability. I could effectively apply this knowledge or ability to many circumstances or situations. • Moderate Education, Training, and/or Experience—I have moderate education, training, and/or experience using and/or applying this knowledge or ability. • Minimal Education, Training, and/or Experience—I have limited education, training, and/or experience using and/or applying this knowledge or ability. • No Education, Training, and/or Experience—I have no education, training, and/or experience relevant to this knowledge or ability.
23	Basic knowledge of financial analysis principles and concepts to assess potential audit issues.
24	Basic knowledge of accounting principles, standards, and terminology to prepare and/or review and evaluate documentation.
25	Basic knowledge of Generally Accepted Accounting Principles (GAAP).
26	Basic knowledge of accounting and auditing principles and practices to evaluate the financial and operational records and accounting practices to ensure conformance with law and regulations.
27	Basic knowledge of common accounting records such as ledgers and source documents.
28	Ability to read and understand financial statements including opinion letters, schedules and notes.
29	Basic knowledge of data analysis methods and techniques to draw appropriate conclusions and make decisions from data.
30	Basic knowledge of materiality and its relationship to audits.
31	Ability to use a personal computer to input data, access information, and/or create materials and documents using a variety of software applications.
32	Knowledge of database software to create, store, maintain, and access files and develop reports.
33	Knowledge of word processing software to prepare correspondence and reports.

ITEM #	<p>Experience applying this knowledge or ability:</p> <ul style="list-style-type: none"> • Extensive Education, Training, and/or Experience—I have extensive education, training, and/or experience using and/or applying this knowledge or ability. I could effectively apply this knowledge or ability to the most difficult and complex situations, and I could instruct others on the specific aspects of this knowledge or ability. • Substantial Education, Training, and/or Experience—I have substantial education, training, and/or experience using and/or applying this knowledge or ability. I could effectively apply this knowledge or ability to many circumstances or situations. • Moderate Education, Training, and/or Experience—I have moderate education, training, and/or experience using and/or applying this knowledge or ability. • Minimal Education, Training, and/or Experience—I have limited education, training, and/or experience using and/or applying this knowledge or ability. • No Education, Training, and/or Experience—I have no education, training, and/or experience relevant to this knowledge or ability.
34	Knowledge of spreadsheet software to analyze data and prepare summaries and reports.
35	Knowledge of electronic mail and calendaring software.
36	Ability to use the internet to conduct online research and obtain information related to departmental policies, procedures, and resources to complete program or project activities.